MULTIMEDIA UNIVERSITY

STUDENT ID NO

MULTIMEDIA UNIVERSITY

FINAL EXAMINATION

TRIMESTER 2, 2020/2021

DAC5024 – COMPUTERISED ACCOUNTING INFORMATION SYSTEM

(All sections/Groups)

12 MARCH 2021
9.00 a.m - 12.00 p.m
(3 Hours)

INSTRUCTIONS TO STUDENT

1. This question paper consists of 9 pages with 2 Questions only.

2. Attempt **ALL** questions. The distribution of the marks for each question is given.

3. Create a folder in the desktop provided with your student ID as the folder name. All answers must be saved in separate files for each question.

QUESTION 1

Fortune Star Hotel Group is a famous four-star hotel located at Puchong, Wilayah Persekutuan Kuala Lumpur. Besides accommodations, the hotel provides catering and ballroom or hall rental services for events such as seminar, weddings and special occasions. Last year, the Managing Director, Mr. Terrence Koh decided to open a three-star hotel located at Georgetown, Pulau Pinang named Paradise Star Hotel. The hotel was incorporated and commenced its operations on 1st January 2021 and the Accounts Manager assigned you to prepare a separate accounting records and financial statement at the end of December annually. Below is the given list of account balances dated on 1st March 2021 for Paradise Star Hotel:

i) Account Extracts:

Remark: The first digit of account code for each distinctive category is shown as below format:

Non-current Assets	2XX-XXX
Current Assets	3XX-XXX
Current Liabilities	4XX-XXX
Equity	1XX-XXX
Non-current Liabilities	4XX-XXX
Sales	5XX-XXX
Sales Adjustment	5XX-XXX
Cost of Goods Sold	6XX-XXX
Expenses	9XX-XXX
Appropriation Account	9XX-XXX

Accounts	RM
Office Equipment	240,000
Furniture and Fitting	120,000
Van	75,000
Renovation	60,000
Retained Earnings	537,724
Trade Debtors	10,900
Axis Bank	38,500
Cash in Hand	5,780
Prepaid Parking Lot Rental	12,000
Trade Creditors	4,250
Renovation payable#	18,800
Advertising Accrued	850
Office Supplies	3,645
Revenues – Hotel Accommodation Fees & Catering Services	165,000
Revenues - Rental Income	28,000

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Advertisement and Promotion Expense	2,350
Building and Parking Lot Rental Expense	66,000
Catering Expenses	8,996
Salaries and Wages Expense	92,000
Utilities Expense	8,520
Office Supplies Expense	1,778
Cleaning Expense	1,870
Telephone and Internet Expense	2,400
Tools and utensils^	4,885

Remarks: #Create this account under other payables.
^This is an expense account.

ii) Debtor and Creditor Aging Analysis (in RM)

Accounts Code	Accounts descriptions	Invoice No.	Balance as at 28.02.2021	Current Month	1 Month
TC-D00025	Darus Cleaning Services	I-2107	350	350	
TC-DC0002	Deli's Café	I-2108 I-2097	3,900	3,000	 900
TD-BF0012	Best Fun Holidays Agency	IV1006	2,050	2,050	
TD-AF0011	Accommodation fees receivables	IV1008	3,500	3,500	
TD-CA0010	Catering service receivables	IV1007 IV1003	5,350	2,350	 3,000

Note: It has been the hotel's policy to list, summarise and taken up bills of all accommodation fees and catering services charged to walk in customers at the end of each month.

TD = Trade debtors TC = Trade creditors

iii) Partial transactions incurred for the month:

No.	Date	Details
1.	01/03/2021	Issue cheque payment no. PV1/3 for bills partial settlements on renovation billed on 23 January 2021 amounted RM8,800 (AX 50023).
2.	03/03/2021	Received online transfer credited to Axis bank account for full settlement by Best Fun Holidays Agency (OR1/3) and accommodation fees (OR2/3) billed in February.
3.	06/03/2021	Received cheque no. PBM 36024 amounted RM4,500 as settlement for catering services previously billed for January and February partially. (OR 3/3)
4.	08/03/2021	Paid cash amounted RM350 to Darus Cleaning Services as settlement for previous bill no. I-2107. (PV2/3)

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5. 12/03/2021 Billed RM4,000 for the ballroom rental and RM2,400 for catering services to Minister of Health for 2 days seminar was held on 11 and 12 March and promised to pay on the following month. (IV1009). The accounts clerk opened an account code RF00008 for rental receivables.

6. 16/03/2021 Paid by cheque no. AX 50024 amounted RM2,000 to WYW Advertising Berhad for the catalogues and past bill settlement billed in February 2021. (PV3/3)

7. 18/03/2021 Received debit note for invoice no. I-2108 underbilled by RM150 from Deli's Café. (DN0003) and paid RM3,500 to clear some of the amount owed by cheque no. AX 50025. The invoices cleared are based on first in first out method. (PV4/3)

8. 24/03/2021 Paid to Tenaga Berhad for utilities amounting RM4,326 by cheque no. AX 50026 attached the bill with payment voucher no. PV5/3. Paid March internet bills by cash at RM1,200 to Telcom Berhad. (PV6/3)

9. 30/03/2021 Received invoice no. I-2136 from Deli's Café for catering services for the month of March 2021 amounted RM3,315.

10. 31/03/2021 The total Accommodation Fees & Catering Services charged to customers in March was RM13,500 and billed under invoice no. IV1011. 65% of the total amount billed was received in cash. (OR4/3).

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iv) Other transactions for the month

11. On 26 March 2021, an invoice was issued by Aida, the sales clerk to Relax Tour Agency on total rooms reservation booked for the whole month of March 2021 after approved by the Sales Manager, Mr. Ganesh.

Paradise Star Hotel
Menara Big Town
10250 Georgetown, Pulau Pinang
Tel No.: +604-2347898; Fax No.: +604-2347899
Email: paradisestarhotel@gmail.com

Sales Invoice No: IV1010

To: Relax Tour Agency Date: 26/3/2021

No.	Descriptions	Amount (RM)
1.	10 standard rooms	1,850.00
2.	25 double deluxe room	7,000.00
3.	3 suite room	1,350.00
	Total	**10,200.00**

Note: Deposit refund and cancellation is not allowed after the date of issue.

Issue by: *Aida* Received by: Relax Tour Agency Approved by: *Mr. Ganesh*

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12. On 28 March 2021, a cash payment voucher was issued by the accounts clerk, Ms. Dahlia as part of the hotel expenses approved by the Accounts Manager, Ms. Grace.

Paradise Star Hotel
Menara Big Town
10250 Georgetown, Pulau Pinang
Tel No.: +604-2347898; Fax No.: +604-2347899
Email: paradisestarhotel@gmail.com

Payment voucher no.: PV 7/3

To: Perfect Kitchenware Store Date: 28/3/2021

No.	Descriptions	Amount (RM)
1.	Tools and utensils	1,850.00
	Total	**1,850.00**

Payment made by: Cash/~~Cheque no:~~ _____

Prepared by: _Dahlia_____ Received by: _Perfect Kitchenware Store_____ Approved by: _Mr. Grace_____

v) Additional Information

13. Given are the details on revenues charged at fixed rate are as follows:

Room Types	Rental (RM per day)
Accommodation fee:	
Standard room (2 pax per room)	185
Double deluxe room (3 pax per room)	280
Suite room (4 – 6 pax per room)	450
Rental fee:	
Ballroom	2,000

14. All fixed assets are depreciate at 10% fixed per annum at financial year end.

15. Office supplies remained on hand as at 31st March 2021 is RM1,825 and the prepaid parking lot rental was paid in advance for 4 months includes March 2021. (JV1/3 & JV2/3)

Required

Assuming you are the accounts executive of Paradise Star Hotel, using SQL Accounting:

a) Create a chart of accounts for Paradise Star Hotel and key in the opening balances as at 1st March 2021.

b) Key in all the transactions and adjustments required that incurred up to 31st March 2021.

c) Backup the data file under the name StudentID_FQ1 and submit in Google classroom prepared by ERU, MMU.

(Total: 50 Marks)

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QUESTION 2

Hightech Computer and Software Sdn. Bhd. is a company selling computers and software. The details of the company are as follows:

Registered Address:	No. 128, Jalan Bunga Raya 15, Taman Bunga Raya, 75250, Melaka, Malaysia.
Registration Number:	201901071981
Phone:	06-252 7689
Fax Number:	06-252 7690
Stock Valuation method:	First-in-first-out method
Date of commencement:	1st July 2018
Accounting period:	12 months

The director of the company, Mr. Kenny decides to computerise its accounting record starting from 1st January 2021. The chart of account of the company as at 31st December 2020 was as follow:

Accounts	RM
Account Payable-Cybernet Manufacturing Sdn. Bhd.	2,660
Account Payable-PGT Software Programmer Berhad	1,080
Account Receivable-Stylix PC & Hardware Stores	2,150
Account Receivable-BB PC & Repair Shop	2,860
Equity	128,695
Stock*	54,313
Cash	3,490
Cash at Bank-RPB Bank	68,990
Furniture and Fittings	11,300
Accum. Deprn. – Furniture and Fittings	6,780
Purchase Return	7,980
Purchase- Computer Hardware	4,900
Purchase- Laptops	28,955
Purchase- Software	8,654
Rental expense	6,400
Salaries expense	12,000
Return Inwards	6,880
Sales-Computer Hardware	8,960
Sales-Laptops	34,700
Sales-Software	11,850
Stock (1.7.2020)	40,350
Stock (31.12.2020)	54,313
Utilities expense	5,776

* Stock balance as stated in the Statement of Financial Position as at 31st December 2020.

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The aging reports for the debtors and creditors are as follows:

Customer Aging Reports As at 31st December 2020					
		Total	**Current Month**	**1 Month**	**2 months**
Stylix PC & Hardware Stores		**2,150**			
IV-10024	30-10-2020				800
IV-10026	18-11-2020			1,350	
BB PC & Repair Shop		**2,860**			
IV-10025	25-11-2020			1,400	
IV-10027	22-12-2020		1,460		

Supplier Aging Reports As at 31st December 2020					
		Total	**Current Month**	**1 Month**	**2 months**
Cybernet Manufacturing Sdn. Bhd.		**2,660**			
PI-00201	28-10-2020				180
PI-00203	25-12-2020		2,480		
PGT Software Programmer Berhad		**1,080**			
PI-00202	01-11-2020			1,080	

The information about the stock groups, stock items, prices per unit and stock balances as at 1st January 2021 are valued in first in first out basis and the stocks are listed as follows:

(a) Computer Hardware (CH)

Code	**Item**	**Unit of Measurement**	**Price (RM)**		**Quantity**		
			Unit Cost	**Selling Price**	**Min**	**Reorder**	**Opening**
SEH-01	1TB Sonic External Hard disc	Unit	78.00	135.00	5	5	8
NLM-05	17-inch Nell LED Monitor	Unit	35.00	78.00	6	6	12
UOM-04	USB Nell Optical Mouse	Unit	8.50	15.00	10	10	30
XPP-05	XP Printer LaserJet (Model: CXT 1)	Unit	78.00	105.00	5	5	12
XPC-07	XP Printer Cartridge for XP LJ series	Unit	12.00	25.00	10	10	27

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(b) Laptops (LP)

Code	Item	Unit of Measurement	Price (RM)		Quantity		
			Unit Cost	Selling Price	Min	Reorder	Opening
NEL-03	Nell Laptop (Model: RP-10)	Set	1,050	1,650	5	5	24
XPL-04	XP Laptop (Model: EX-4)	Set	990	1,460	2	2	10
ACL-05	Azer Laptop (Model: TX-09)	Set	1,030	1,580	4	4	8

(c) Software (SW)

Code	Item	Unit of Measurement	Price (RM)		Quantity		
			Unit Cost	Selling Price	Min	Reorder	Opening
MOW-10	Micro Office Window X	Package	169	200	3	3	6
SQA-09	Eazy Accounting Software	Package	350	450	10	10	16
NAT-21	Northern Antivirus 2021	Package	105	155	5	5	8

The following were the transactions that incurred in the month of January 2021:

1. On 1st January 2021, BB PC & Repair Shop settled all its amount outstanding through online transfer to RPB Bank and issued official receipt no.: OR-1036.

2. On 3rd January 2021, paid Cybernet Manufacturing Sdn. Bhd. by cheque no. RP 77123 amounted RM2,600 to make full settlement for PI-00201 and partially for PI-00203. Issued PV-4801.

3. On 6th January 2021, Stylix PC & Hardware Stores sent purchase order and ordered 2 units Nell Laptop (Model: RP-10) @RM1,680 each and 4 units of XP Printer Cartridge for XP LaserJet for CXT series @ RM25 each. A sales order no. SO-10256 was issued after the Sales Manager approved.

4. On 8th January 2021, a quotation was issued as requested by Cambridge Middle School, a new customer for 10 units of Nell laptops @ RM1,650 each and 10 units of USB Nell Optical Mouse @ RM16 each. The sales manager agreed to offer 10% discount if the sales terms were agreed and stated in the quotation. (Q-40032)

5. On 10th January 2021, the clerk prepared delivery order no. DO-10678 and sales invoice no. IV-10028 to Stylix PC & Hardware Stores for the goods ordered on 6th January 2021 and shipped today.

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6. On 12th January 2021, the company received a call from Cambridge Middle School mentioned that they agreed to the quotation dated 8th January 2021 and request that the goods ordered to be delivered on the same day. A delivery order no. DO-10679 and an invoice no. IV-10029 was the issued before shipment.

7. On 18th January 2021, sent purchase order no. PO-1502 to Cybernet Manufacturing Sdn. Bhd. and ordered 14 units of Nell Laptop (Model: RP-10) @ RM1,100 each.

8. On 20th January 2021, received cash from a walk-in customer billed no. CS234 for 2 packages of Northern Antivirus @ RM155 each and 1 unit of 17-inch Nell LED Monitor @ RM78 each.

9. On 21st January 2021, the storekeeper informed that 2 units of Nell laptops received on 12th January 2021, under invoice no. IV-10029 were malfunction and has returned to the store by Cambridge Middle School. The storekeeper issued a credit note no. CN-00015 and offset with the invoice outstanding.

10. On 23rd January 2021, the storekeeper issued GR-001021 on goods delivered from Cybernet Manufacturing Sdn. Bhd. and 3 units of Nell Laptop were found damaged by the storekeeper and rejected. The director informed the supplier to cancel the 3 units ordered and issued a cancelled note no. NC-00029

11. On 25th January 2021, received invoice from Cybernet Manufacturing Sdn. Bhd. for the 11 units of Nell Laptop (Model: RP-10) received and issued PI-00204.

12. On 27th January 2021, received urgent email from Cambridge Middle School to order 10 packages of Eazy Accounting Software @ RM450 each. The company accepted the order and only managed to deliver 6 packages. The company promised to deliver the remaining 4 packages at the end of this month. Issued DO-10680 and invoice no. IV-10030.

13. On 28th January 2021, online purchased 10 packages of Eazy Accounting Software @ RM360 each from PGT Software Programmer Berhad and paid online. Issued CP702 and received goods on the same day.

14. On 29th January 2021, delivered remaining 4 packages of Eazy Accounting Software to Cambridge Middle School as promised and issued delivery order no.: DO-10681 and invoice no. IV-10031.

15. On 30th January 2021, received RM16,000 online transfer from Cambridge Middle School's bank account to RPB Bank and fully knock off IV-10029, IV-10030 and partially knock off IV-10031. (OR-01037)

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Required

Using SQL Accounting:

a) Create the required stock, debtor, creditor, new accounts and any other relevant codes based on the information provided.

b) Key in the opening account and stock balances.

c) Key in the transactions that occurred during the month of January 2021.

d) Backup the data files under the name: StudentID_FQ2 and submit in Google classroom prepared by ERU, MMU.

(Total: 50 Marks)

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